



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

November 8, 2013

Via Facsimile

Claudio Pablo Lopez  
Chief Executive Officer, Vice Chairman and Director  
Navios South American Logistics Inc.  
Aguada Park Free Zone  
Paraguay 2141, Of. 1603  
Montevideo, Uruguay

**Re: Navios South American Logistics Inc.**  
**Form 20-F for the Fiscal Year Ended December 31, 2012**  
**Filed March 7, 2013**  
**File No. 333-179250**

Dear Mr. Lopez:

We refer you to our comment letter dated September 20, 2013 regarding business contacts with Iran. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Max Webb  
Assistant Director, Division of Corporation Finance

Anna Kalathakis, Navios South American Logistics Inc.  
Secretary and Senior Vice President

Stuart Gelfond, Esq., Fried, Frank, Harris, Shriver & Jacobson